



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2009 Biennium

<b>Bill #</b>	SB0388	<b>Title:</b>	Revise unemployment law on mileage reimbursement exempt from wage definition
<b>Primary Sponsor:</b>	Lind, Greg	<b>Status:</b>	As Introduced

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Significant Local Gov Impact     | <input type="checkbox"/> Needs to be included in HB 2  | <input checked="" type="checkbox"/> Technical Concerns   |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts | <input type="checkbox"/> Dedicated Revenue Form Attached |

### FISCAL SUMMARY

	<u>FY 2008 Difference</u>	<u>FY 2009 Difference</u>	<u>FY 2010 Difference</u>	<u>FY 2011 Difference</u>
<b>Expenditures:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Revenue:</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Net Impact-General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

#### Description of Fiscal Impact:

Mileage reimbursement, paid by an employer at a rate equal to or less than the current rate authorized by the Internal Revenue Service, to a worker, would not be reported as wages, if this legislation is approved. This would have no fiscal impact to the state.

### FISCAL ANALYSIS

#### Assumptions:

##### **Department of Labor and Industry**

- There will be no fiscal impact to the unemployment insurance trust fund if this legislation is enacted, because the department has an administrative rule (24.11.2511, ARM) that is similar to this legislation. The administrative rule excludes mileage reimbursement, that is equal to or less than the current Internal Revenue Service mileage rate, from being reported as wages if the worker furnishes the vehicle.

#### Technical Notes:

- The U.S. Department of Labor advises that this legislation does not create any conformity issues with federal law.

*Sponsor's Initials*

*Date*

*Budget Director's Initials*

*Date*